



California Tourism Marketing Act

TOURISM ASSESSMENT FORM 2004/05

THIS FORM MUST BE RETURNED BY THE DUE DATE PRINTED BELOW YOUR ADDRESS
A separate tourism assessment form must be completed for each individual business location.

Please correct any errors in the mailing address:

Billing Name:
Billing Address:
Billing City, State, ZIP:

Location Name:
Location Address:
City, State, ZIP:

1. Enter the Federal Employer Identification Number (FEIN) for this business: _____
2. If this is the first time you received this form and any of the following conditions apply to this specific business, please check the appropriate box. If you incorrectly check one of the following boxes, the form will be returned to you as incomplete. Otherwise, proceed to Line 3.

- ☐ Your type of Business is not on the Industry Categories/Segment List (See Page 4).
If it is not on the list, state the principal business activity: _____
- ☐ Your business is a travel agency and/or a tour operator and less than twenty percent of revenue is from travel within California.
- ☐ Your business is a public entity or agency, i.e. government entity.

**If you checked any of the boxes above, you are currently an exempt business location status. Go to Line 11.
Please note that you may be required to provide documentation demonstrating your exempt status.**

3. Change in Business Ownership. Please indicate any changes in business ownership, if applicable.

- a. Business opened or purchased in the past year (circle one). Date Opened or Purchased: _____
- b. Business closed or sold (circle one). Date Closed or Sold: _____
Enter buyer's name & address below:
Buyer _____
Address _____

4. Enter the code number from the Industry Segment list, which most closely describes this Business.
(Industry Categories/Segments List is on Page 4 - e.g. a 'Bed and Breakfast Inn' code number is A100.) _____
5. Enter the ending month and year of the accounting period from the most recently filed tax return for this business.
(For example, for the calendar year 2004, enter 12/04.) _____/____
6. Enter your California gross receipts reported for the accounting period identified on Line 5 for this Business Location.
(Refer to "Key Definitions" on Page 3.) \$ _____

**If the amount entered on line 6 is less than \$1,000,000, you are an Exempt Business Location.
Go directly to line 11.**

7. Enter the percentage of Travel and Tourism Revenue for this business location: _____
Determine the percentage of your California gross receipts that are derived from travel and tourism. Please round to the nearest whole percentage number, i.e. if 89.5% enter 90%, if 89.4% enter 89%. Use the whole percentage number in calculating the amount due.
Note: You are not required to show the method used to calculate your percentage of travel and tourism.
You are required to retain records of that method for three years and produce it if requested.

If line 7 is less than 8% you are an Exempt Business Location not subject to the travel and tourism assessment this year. Go directly to line 11. If line 7 is equal to or greater than 8%, proceed to Line 8.

8. Multiply line "6" by line "7" and enter the result here. _____
9. Multiply line "8" by .00045 (assessment rate) and enter the assessment amount here. \$ _____

If Line 9 indicates an amount due, make your check or money order payable to:
California Travel and Tourism Commission
Your payment must be accompanied by this assessment form.

10. Optional Payment of Maximum Assessment. If you wish to pay the maximum assessment, enter "\$250,000.00" here and send a check or money order for that amount to the *California Travel and Tourism Commission*. Check must be accompanied by this assessment form. _____

11. Under penalty of perjury, I declare that I have examined the above information and to the best of my knowledge and belief, it is true, correct, and complete.

_____ Authorized Representative <small>Please Print</small>	_____ Title	_____ Signature
(____) _____ Phone Number	(____) _____ Fax Number	_____ Date
E-Mail Address: _____		

A PERSON WHO PROVIDES FALSE INFORMATION IS CIVILLY LIABLE FOR UP TO \$10,000 IN ADDITION TO THE AMOUNT OF THE ASSESSMENT PURSUANT TO GOVERNMENT CODE SECTION 13995.81.

**THE 1995 TOURISM MARKETING ACT MANDATES THAT YOU COMPLETE AND RETURN
THIS FORM WHETHER OR NOT PAYMENT IS DUE.**

**ANY COMPANY WITH MORE THAN ONE BUSINESS LOCATION
MAY REQUEST A TOURISM ASSESSMENT SPREADSHEET TO REPORT THE MULTIPLE LOCATIONS.**

PLEASE RETAIN A COPY FOR YOUR RECORDS.

MAIL THE FORM AND PAYMENT, IF APPLICABLE, TO:
California Travel and Tourism Commission
California Business, Transportation and Housing Agency
P.O. Box 2007, Sacramento, CA 95812-2007
Fax Number (916) 322-3402

For assistance, call (916) 322-1266 Monday through Friday 8:00 a.m. to 5:00 p.m. Or visit our Web site at www.visitcalifornia.com. Click on "Assessment" for additional forms and information about the Assessment Program.

General Instructions

Completion of this form is mandated by state law to meet requirements under the California Tourism Marketing Act and/or to claim exemption from paying the associated assessment, or to amend information previously submitted.

Submitting the Form: The Tourism Assessment Form must be completed, returned with payment, and postmarked by the due date shown on the front of the form above your mailing address. Make checks payable to: California Travel and Tourism Commission, and mail with the form to the California Business Transportation & Housing Agency, P.O. Box 2007, Sacramento, CA 95812-2007.

If you need assistance, please contact us at (916) 322-1266 Monday through Friday 8:00 a.m. to 5:00 p.m. or visit our Web site at www.visitcalifornia.com and click on "Assessment".

Penalties: A late fee of 10% per annum will be assessed on late payments. Any business that fails to provide information necessary to determine its assessment shall owe the segment maximum of \$250,000.00. (California Government Code Section 13995.69).

Multiple Locations: Businesses with multiple California locations (see Business Location in "Key Definitions" on Page 3) must either complete a Tourism Assessment Form for each location or utilize a Tourism Assessment Spreadsheet listing all California locations. A spreadsheet is available by calling (916) 322-1266.

New Business/Change of Ownership/Close of Business: The owner of record as of the due date is responsible for completing the form.

Key Definitions

Assessment - The amount of fee owed by the business location.

Authorized Representative - A person authorized by the business to provide the information and sign the Tourism Assessment Form. Examples of authorized representatives include sole proprietors, corporate officers, general partners, and fiduciaries.

Business - An individual (sole proprietor), partnership, fiduciary, corporation, association, limited liability company, or any other business organization, whether operating on a profit or nonprofit basis.

Business Location - The street address where travel and tourism revenues are generated by a business. A Tourism Assessment Form must be filed for each business location, unless a completed Tourism Assessment Spreadsheet is filed. A business has more than one location if the activities of the business have different street addresses. The following, however, shall be treated as a single Business Location: Locations with two or more street addresses if under common ownership, located on contiguous property and under the direction of a single Authorized Representative; or, two or more street addresses separated by a single street that are represented and promoted as one Business entity.

California Gross Receipts - Gross receipts, less returns and allowances, from sales in California. For example, the amount shown on line 1c on Schedule F (FTB Form 100); Line 3 on Schedule C (IRS Form 1040), or for multi-state operations, Column (b) on Line 3 of FTB Schedule R-1 (Total sales). For travel agencies, income from commissions and fees from sales of travel to places within CA.

Exempt Revenues - Under two very narrow circumstances, certain revenues may be subtracted from California gross receipts before calculating the percentage from travel and tourism:

- Revenues from rentals of more than 30 days for each of the following: canoes, houseboats, pleasure boats, rowboats, sailboards, surfing equipment and spaces in marine and yacht basins.
- All revenues from interstate transportation and sales of diesel fuel, and all revenues from regular route intrastate and interstate bus service.

Industry Categories/Segments - There are four Industry Categories: A) Accommodations; B) Restaurants and Retail; C) Attractions and Recreation; and D) Transportation and Travel Services. Industry Segments are subsets of these four Industry Categories and are subject to assessment. Please see Page 4 for a listing of Industry Segments within each Industry Category. Businesses benefiting from travel and tourism should list the Industry Segment which generates the most travel and tourism revenue.

Travel and Tourism Revenue - California gross receipts derived from expenditures to and/or within California by people who (1) travel at least 50 miles from home, one way, for purposes other than commuting to work or school; or (2) have an overnight accommodation as part of the travel, regardless of the distance or purpose traveled. "Home" as used in the definition of travel and tourism revenue means the place where the person has resided for the most recent 31 consecutive days.

Exemptions

You must complete and return the enclosed form to declare an exemption. You must file the form but are exempt from paying an assessment this cycle if any one of the following applies:

- You are a public body, which is defined as a public entity or a corporation where a majority of the corporation's board of directors is appointed by a public official or public entity, or serves on the corporation's board of directors by virtue of being elected to public office, or both. A public entity is an agency, department or instrumentality of the United States, State of California, or any political subdivision thereof. A public official is an employee of a public body or a person elected to the public body, and serves as a representative of that public body when making the appointment.
- You are a regular route intrastate and interstate bus service.
- Your business does not derive revenue from industry segments listed on page 4.
- Your California gross receipts are less than \$1 million.
- Less than 8 percent of the California gross receipts is "travel and tourism revenue".
- You are a travel agency or tour operator that receives less than 20% of California gross receipts from travel and tourism to places within California.

Industry Categories/Segments

A ACCOMMODATIONS A100 Bed and breakfast inn A105 Campground A110 Campsite A115 Casino hotel A120 Dude ranch A125 Hotel A135 Inn A140 Lodging house, except organization A145 Lodging house, organization A150 Motel A160 Motor Inn A165 Recreational vehicle park A170 Resort hotel A185 Ski lodge A190 Tourist camp, cabin, cottage, and/or court A195 Trailer park A200 Vacation lodge	B430 Snack shop B435 Snow cone stand B440 Soda fountain stand B445 Soft drink stand DRINKING PLACES B500 Drinking places B505 Bar B510 Bars and lounges B515 Beer garden B520 Cocktail lounge B525 Saloon B530 Tavern B535 Wine Bar NIGHT CLUBS B600 Night clubs B605 Cabaret B610 Discotheque RETAIL B700 Art dealers B705 Athletic shoes B710 Books B715 Camera, photo B720 Children's apparel B725 Children's shoes B730 Computer & software B735 Department stores, discount B740 Department stores, non-discount B745 Family apparel B750 Family shoes B755 Florists B760 Gems and precious stones B765 Gift, novelty; souvenir B770 Hobby, toys, games B775 Jewelry B780 Luggage, leather B785 Men's shoes B790 Men's/boys apparel B795 Misc. apparel B800 Misc. general merchandise stores B805 Misc. home furnishings B810 News stands B815 Optical B820 Radio, television, electronics B825 Record & tape B830 Specialty sporting goods B835 Sporting goods B840 Stationery B845 Tobacco B850 Variety Stores B855 Women's apparel B860 Women's shoes B865 Women's specialty apparel	C220 Hot air balloon rides C225 Houseboat rentals, 30 days or less C230 Marine basins, rental of 30 days or less C235 Museum, w/admission fee C240 Observation tower operation C245 Opera company C250 Pack train, for amusement C255 Performing arts center production C260 Pier, amusement C265 Planetarium, w/admission fee C270 Plays, road and stock companies C275 Pleasure boat rental, 30 days or less C280 Recreation equipment rental C285 Repertory, road/ stock companies; theatrical C290 Rodeo operation C295 Rowboat and canoe rental, 30 days or less C300 Saddle horse rental of 30 days or less C305 Sailboat rental, 30 days or less C310 Scenic railroads for amusement C315 Ski rental concession C320 Spas C325 Sporting goods rental, not elsewhere classified C330 Summer theater C335 Surfing equipment rental, 30 days or less C340 Symphony orchestra C345 Theatrical companies C350 Theme park, amusement C355 Tourist attraction, commercial C360 Tourist attractions, amusement park concessions and rides C365 Waterslide operation C370 Wax museum, commercial C375 Yacht basins, rental of 30 days or less C380 Zoological garden, commercial C385 Zoological garden, noncommercial, w/admission fee
B RESTAURANTS & RETAIL * RESTAURANTS B100 American restaurant B105 Barbecue restaurant B110 Cajun restaurant B115 Carry-out only (except pizza) restaurant B120 Chicken restaurant B125 Chinese restaurant B130 Commissary restaurant B135 Drive-in restaurant B140 Ethnic food restaurant B145 Family restaurant B155 Fast food restaurant B165 Fast food stand B170 French restaurant B175 German restaurant B180 Greek restaurant B185 Health food restaurant B190 Indian restaurant B195 Italian restaurant B200 Japanese restaurant B205 Korean restaurant B210 Lebanese restaurant B215 Lunch counter (restaurant) B220 Mexican restaurant B225 Pakistani restaurant B235 Seafood restaurant B240 Spanish restaurant B245 Sushi bar B250 Steak restaurant B255 Thai restaurant B260 Vietnamese restaurant	EATING PLACES B300 Box lunch stand B305 Buffet B310 Cafeteria* B315 Café B320 Chili stand B325 Coffee shop B330 Concessionaire B335 Contract food services* B340 Delicatessen B345 Diner B350 Dinner theater B355 Eating place B360 Food bars B365 Frozen yogurt stand B370 Grill (eating place) B375 Hamburger stand B380 Hot dog stand B385 Ice cream stands or dairy bars B390 Luncheonette B395 Lunchroom B400 Oyster bar B410 Pizzeria B415 Sandwiches and submarines shop B420 Seafood shack B425 Snack bar	D TRANSPORTATION AND TRAVEL SERVICES * D100 Airport ground transportation service D105 Automobile rental, with driver D110 Charter buses, excursions except interstate, revenue reportable to PUC D115 Cruise ships/deep sea passenger transport, revenue reportable to PUC D120 Excursion boat operators/ inland water local tours D125 Ferries operating across rivers or w/in harbors D130 Filling station, gasoline (exempt diesel fuel sales) D135 Gasoline service station (exempt diesel fuel sales) D140 Inland water taxis/ferries D145 Intercity highway transport, special service D150 Interstate bus line, revenue reportable to PUC D155 Intraport transportation D160 Limousine rental, with driver D165 Local bus charter service D170 Local passenger transportation not classified elsewhere D175 Local rental transportation D180 Marine service station D185 Motor home rental D190 Motorcycle rental D195 Passenger car rental D200 Rafting tours D205 Recreational vehicle rental D210 Rent-a-car service D215 Sightseeing boats D220 Sightseeing bus, revenue reportable to PUC D225 Taxicabs D230 Tour and guide services D235 Tour operators/packagers & wholesalers D240 Travel agencies D245 Water taxis
	C ATTRACTIONS AND RECREATION C100 Aerial tramway or ski lift, amusement/scenic C105 Air shows C110 Amusement concession C115 Amusement parks C120 Amusement ride C125 Animal and reptile exhibit, w/admission fee C130 Aquarium, w/admission fee C135 Aquariums and zoological gardens, w/admission fee C140 Arboretum, w/admission fee C145 Art gallery, w/admission fee C150 Art gallery, noncommercial, w/admission fee C155 Arts or science center w/admission fee C160 Ballet production C165 Beach & water sports equip. rental & services C170 Botanical garden, w/admission fee C175 Cave operation C180 Concession operator C185 Fair C190 Festival operation C195 Fishing boats, party, operation C200 Fishing lakes and piers, operation C205 Gambling establishment C210 Gambling machines, operation C215 Historical society, w/admission fee	* Use the Industry Segment which most accurately describes your principle business activity.

* Excluded: (a) Contract feeders serving hospitals, schools, prisons, employee cafeterias and/or restaurants, (b) catering vendor trucks serving job sites and other employment locations. (c) restaurants on university campuses and military bases, and (d) regular route intrastate and interstate bus services.